

REVENUE LAWS STUDY COMMITTEE AGENDA

Rep. Julia Howard

Sen. Bill Rabon

**Tuesday, October 14, 2014
Room 544, Legislative Office Building
9:30 a.m.**

- I. Welcome and Approval of Minutes from the May 13, 2014, Meeting**
- II. 2014 Finance Law Changes**
Cindy Avrette and Trina Griffin, Research Division
- III. Rollover of Private 401(k)s into Tax Exempt State 401(k)s**
 - **History of the NC Income Tax Exclusion for Governmental Pension Income**
Cindy Avrette, Research Division, Finance
 - **Tax Planning Strategy: Roll Private 401(k) into State 401(k)**
Steven Long, Attorney, Parker, Poe, Adams & Bernstein, LLP
 - **Pension Policy re: Rollovers and Financial Information on Tax-Exempt 401(k) Rollovers into the State 401(k) plan**
David Vanderweide, Fiscal Research Division, Salaries and Benefits
- IV. Worker Misclassification**
 - **Overview of Worker Misclassification Issues**
Rodney Bizzell, Fiscal Research Division
 - **Agency Efforts to Address Misclassification**
 - **Department of Revenue**
Alan Woodard
 - **Division of Employment Security**
Ted Brinn
 - **Industrial Commission**
Bryan Strickland
 - **Government Data Analytics Center**
John Correllus
- V. Bill Draft: Omnibus Revenue Laws Changes**
 - **Provisions from Senate Bill 763, House Bill 189, and House Bill 1224**
Trina Griffin, Research Division
 - **Basis of Reporting Sales Tax Liability**
Jonathan Tart, Fiscal Research Division
- VI. Adjournment**

**Next Meeting Date: Tuesday, November 18, 2014
in Room 544, LOB, at 9:30 a.m.**